

EXHIBIT 11



1600 Amphitheatre Parkway

Mountain View, California 94043

December 11, 2013

To whom it may concern:

As Senior Vice President and General Counsel of Google Inc. together with its subsidiaries ("Google"), I advise you as follows in connection with your examination of the accounts of Google as of the date of this letter. Except as set forth below, there have been no changes to any of the matters described in our previous letter to you.

PATENT LITIGATION (For specific patent numbers and titles for each matter, please see attached Google Patent Appendix)

MATTER	DESCRIPTION
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REDACTED - RELEVANCE/PRIVILEGE

REDACTED - RELEVANCE/PRIVILEGE

CLAIMS RESOLVED IN 2013

MATTER NAME	DESCRIPTION
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REDACTED - RELEVANCE/PRIVILEGE

REDACTED - RELEVANCE/PRIVILEGE

Kewazinga

On May 24, 2013, Kewazinga Corp. and K Licensing LLC sued Google Inc. in the District of Delaware alleging infringement of two patents by Street View. Google was not served with the complaint, and on November 14, 2013, the court dismissed the case for lack of service. Google was represented by Richards, Layton & Finger.

REDACTED - RELEVANCE/PRIVILEGE

REDACTED - RELEVANCE/PRIVILEGE

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This response is limited by, and in accordance with, the ABA Statement of Policy Regarding Lawyers' Responses to Auditor's Requests for Information (December 1975) ("ABA Statement"). Without limiting the generality of the foregoing, the limitations set forth in the ABA Statement on the scope and use of this response (Paragraphs 2 and 7) are specifically incorporated herein by reference, and any description herein of any "loss contingencies" is qualified in its entirety by Paragraph 5 of the ABA Statement and accompanying Commentary (which is an integral part of the ABA Statement). Consistent with the last sentence of Paragraph 6 of the ABA Statement, this will confirm as correct Google's understanding that whenever, in the course of performing legal services for Google with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosure, I have formed a professional conclusion that Google must disclose or consider disclosure concerning such possible claim or assessment, I, as a matter of professional responsibility to Google will also advise Google and will consult with Google concerning the question of such disclosure and the applicable requirements of FASB Accounting Standards Codification Subtopic 450-20.

Sincerely,



Kent Walker
Senior Vice President & General Counsel
Google Inc.

Patent Appendix

Matter	SUB-MATTER NAME	PATENT NUMBER	PATENT TITLE	NOTES
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REDACTED - RELEVANCE/PRIVILEGE

Kewazinga		US6,535,226	Navigable telepresence method and system utilizing an array of cameras	
Kewazinga		US6,522,325	Navigable telepresence method and system utilizing an array of cameras	

REDACTED - RELEVANCE/PRIVILEGE